Charity Number 1160054

THE DOROTHY PAMELA SMITH CIO

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 5TH APRIL 2026

THE DOROTHY PAMELA SMITH CIO

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THE DOROTHY PAMELA SMITH CIO

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE INCORPORATED ORGANISATION, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 5TH APRIL 2026

TRUSTEES

Rosemary Hyde (Chair)
Helen Munro
Harriet Parker
Rebecca Parker.

CHARITY REGISTERED NUMBER

1160054

PRINCIPAL OFFICE

4 Clopton Court
Clopton Road
Stratford upon Avon
CV37 6TP.

BANKERS

Barclays plc
1 Churchill Place
London
E14 5HP

INDEPENDENT EXAMINER

Julia Lucas
Baracot
Pimlico Lane
Alveston
Stratford upon Avon
CV37 7RJ

THE DOROTHY PAMELA SMITH CIO

Charity Number 1160054

TRUSTEES ANNUAL REPORT FOR THE YEAR TO 5th April 2026

The Dorothy Pamela Smith CIO is a Charitable Incorporated Organisation governed under a trust deed and registered with the Charity Commission, number 1160054.

Objectives and activities of the CIO

The objects of CIO are for the relief of mental disorder or mental impairment, including research into antenatal causes and the cure, treatment and care of infants, children and young persons suffering from mental disorder or impairment. The CIO was funded by the legacy of the late Dorothy Pamela Smith and does not actively fundraise.

The CIO has provided grants to charities who support children aged 16 and under with severe learning disabilities. The trustees, in making decisions about grants and the strategic direction of the charity, have had due regard to the Charity Commission's public benefit guidance. A total of 17 grants to charities were made for projects which met with the trustees' approval, all within the objects as stated above. This compares to 16 grants awarded in 2024/25. Our grants included funding for specialist equipment, outdoor play, sensory play equipment, craft materials, performing arts visits and days out.

The Trustees have generally preferred to make grants for identified items of equipment, or specified material projects, rather than to contribute to general running expenses. Grants are usually between £500 and £3,000, but during 2024-2025, following a major strategic review, a decision was taken to make a grant of £100,000 to Newlife, the Charity for Disabled Children to fund a pilot community playscheme project. Following the success of this pilot, the Trustees agreed to grant a further £675,000 to Newlife in early 2026 to enable the launch of a Community Play Service, "Play for All".

Achievements and performance

2026 marks the end of an era for the Dorothy Pamela Smith CIO. For many years, the charity has provided small grants primarily to community-based charities supporting children living with severe learning difficulties.

The trustees wish to ensure that the legacy of Dorothy Pamela Smith will continue into the future, so in 2024 the trustees began the search for a partner charity. We identified Newlife, the Charity for Disabled Children and worked them to develop a new service to support community groups working with children with complex disabilities, sensory impairments and neurodiversity to create well-resourced play environments, supported by specialist play training. In 2025, with a £100,000 grant from the Dorothy Pamela Smith CIO, Newlife rolled out a pilot project involving 10 specialist community groups across the West Midlands. A full impact assessment was completed, which showed the transformational benefits of inclusive, high-quality play for children with complex neurodisabilities and neurodiversity. The settings reported that children benefited most across social, emotional, cognitive and motor skill areas, and children were able to participate fully, regardless of ability. The grant funding not only opened the doors to high quality toys and equipment, but through the training and education provided by Newlife's play specialist, the centres were able to maximise the potential of the play resources.

On the back of the success of the pilot programme, the Trustees agreed to transfer a further £675,000 to Newlife in early 2026, being the remainder of the Dorothy Pamela Smith legacy funds, as a grant to enable a wider, national roll out of Community Play, over a number of years, providing opportunities for play for children with complex neuro disabilities which would otherwise have been out of reach. It has been a privilege to work with Newlife and see the positive effect the specialist play equipment can bring to these children and groups, and we are delighted the Dorothy Pamela Smith CIO can help Newlife to take this project forward.

In addition to the substantial Newlife grant, the Trustees made 15 smaller grants (2024/25 - 15) to grass roots charities, funding sensory equipment, specialist equipment, activities and days out for children. The Trustees also agreed to make an exceptional one-off grant of £24,503 from the residue of our income funds to Gympanzees to fund specialist sensory equipment for the sensory rooms in their purpose built fully inclusive exercise, play and leisure centre near Bristol, which is due to open in Spring 2027. This grant was made following a visit by two of the Trustees to meet the Gympanzees team to fully understand the scale and resourcing of this project. Following on from this visit, the Trustees were impressed by the transformative opportunities this centre will bring to children with multiple disabilities, and especially to children with complex neuro disabilities, and agreed to award this one-off grant for sensory room equipment.

Financial review and risk management

The charity's total income for the year was £27,528 (£24,097 in 2024/25) and its expenditure was £729,729 (£122,549 in 2024/25), of which £728,750 (£121,610 in 2024/25) was donated in grants and the balance of expenditure of £979 (£939) was for administrative expenses.

During 2024/25 a strategic decision was made to distribute capital as well as income in grants. This decision led to a reappraisal of our investment risks, and the Trustees agreed to divest our funds held in investments and managed by Barclays Wealth. Following the divestment in January 2025, a £100,000 grant was made to Newlife, the charity for disabled children, and our residual funds of £675,000 were placed in fixed term deposits across a number of financial institutions, using an investment platform managed by Flagstone Group Limited. This reduced the investment, credit and interest rate risks.

The fixed term deposits matured in early 2026, and were paid out in a grant to Newlife to fund the launch and roll out of a Community Play Service. The interest earned on these deposits, along with the opening cash balance of £28,712 was used for our regular grants programme in 2025/26, as well as a one-off grant of £24,503 to Gympanzees. Following this major grant giving, the reserves of the CIO total £1,511 (£703,712 in 2025) and will be used for any costs associated with the wind up of the charity/paid out as a final charitable grant in 2026.

The Trustees consider the bank balance is sufficient to cover any residual expenditure of the CIO.

Future plans

Following the final award of grants, it is the intention of the Trustees to apply to the Charity Commission for the wind up the Dorothy Pamela Smith CIO in 2026.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2015 and the provisions of the trust deed. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 6th August 2026 and signed on their behalf by:

R Hyde

Rosemary Hyde
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of the Dorothy Pamela Smith CIO for the year ended 5 April 2026 which are set out on pages 8 to 19.

Responsibilities and basis of report

As the CIO's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Julia Lucas, ACA

20th July 2026

CHARITY COMMISSION FOR ENGLAND AND WALES

Dorothy Pamela Smith CIO			1160054	
Annual accounts for the period				
Period start date	06/04/2025	Period end date	05/04/2026	

Section A Statement of financial activities

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	-	-	-	-	-
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	27,528	-		27,528	24,097
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	27,528	-	-	27,528	24,097
Resources expended (Note 4)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	728,750	-	-	728,750	121,610
Separate material item of expense	-	-	-	-	-
Other	979	-	-	979	939
Total	729,729	-	-	729,729	122,549
Net income/(expenditure) before investment gains/(losses)	- 702,201	-	-	- 702,201	- 98,452
Net gains/(losses) on investments		-	-	-	19,789
Net income/(expenditure)	- 702,201	-	-	- 702,201	- 78,663
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	- 702,201	-	-	- 702,201	- 78,663
Reconciliation of funds:					
Total funds brought forward	703,712	-	-	703,712	782,375
Total funds carried forward	1,511	-	-	1,511	703,712

Section B Balance sheet

		Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
Fixed assets		F01	F02	F03	F04	F05
Intangible assets		-	-	-	-	-
Tangible assets		-	-	-	-	-
Heritage assets		-	-	-	-	-
Investments	(Note 7.1)	-	-	-	-	
Total fixed assets		-	-	-	-	-
Current assets						
Stocks		-	-	-	-	-
Debtors		-	-	-	-	-
Investments	(Note 7.2)	-	-	-	-	675,000
Cash at bank and in hand	(Note 8)	1,511	-	-	1,511	28,712
Total current assets		1,511	-	-	1,511	703,712
Creditors: amounts falling due within one year		-	-	-	-	-
Net current assets/(liabilities)		1,511	-	-	1,511	703,712
Total assets less current liabilities		1,511	-	-	1,511	703,712
Creditors: amounts falling due after one year		-	-	-	-	-
Provisions for liabilities		-	-	-	-	-
Total net assets or liabilities		1,511	-	-	1,511	703,712
Funds of the Charity						
Endowment funds		-	-	-	-	-
Restricted income funds		-	-	-	-	-
Unrestricted funds		1,511	-	-	1,511	703,712
Revaluation reserve		-	-	-	-	-
Total funds		1,511	-	-	1,511	703,712

Approved by the Trustees and signed on their behalf by Rosemary Hyde

R Hyde

Date: 6th August 2026

Section C Notes to the accounts

Note 1 **Basis of preparation**

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

The Trustees passed a reolution in November 2025 to disperse the residual funds in the form of grants to charitable institutions and then seek approval from the Charity Commission for the voluntary winding up of the CIO. The accounts have therefore been prepared on a non going concern basis.

1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2. **In 2024/25** the Trustees changed the accounting policies from a receipts and payments basis to an accruals basis, reporting under FRS102. This is to provide a fairer view of the overall financial position of the charity, and of the financial transactions taking place during the year.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.5 Material prior year errors

No material prior year errors have been identified in the reporting period.

Note 2 Accounting policies

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

In 2024/25 the charity changed its accounting from a receipts and payments basis to accruals basis under FRS102 to more fairly reflect its activities during the year.

Reconcilation of funds per previous GAAP to funds determined under FRS 102

	2024/25 £
Cash Fund balances as previously stated	28,712
Adjustments:	
Inclusion of investments	675,000
Fund balance as restated	703,712

Reconcilation of (net payments)/net receipts per previous GAAP to net income/(net expenditure) under FRS 102

	2024/25 £
Net (payments)/receipts per previous GAAP	22,508
Adjustments:	
Gain/loss on investments	19,789
Sale of investments receipt reversal	- 795,960
Reinvestment payment reversal	675,000
Net income/(expenditure)(restated)	- 78,663

Note 2 Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Support costs

The charity has incurred expenditure on support costs.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Investment gains and losses

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation is recognised at the point of grant commitment.

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

Fixed asset Investments

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end.

Current asset investments

Investments held for resale or pending sale and cash on deposit or cash equivalents with a maturity date of less than one year held for investment purposes are valued initially at cost and subsequently at value

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Note 3 **Analysis of income**

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Income from investments:	Interest income	27,528	-	-	27,528	-
	Dividend income	-	-	-	-	24,097
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	27,528	-	-	27,528	24,097
TOTAL INCOME		27,528	-	-	27,528	24,097

All income in the prior year was unrestricted.

Section C Notes to the accounts (cont)

Note 4 **Analysis of expenditure**

Analysis	This year Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Last year Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
Expenditure on charitable activities:								
Grantmaking (Note 6)	728,750	-	-	728,750	121,610	-	-	121,610
		-	-	-		-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	728,750	-	-	728,750	121,610	-	-	121,610
Other								
Governance	979	-	-	979	939	-	-	939
		-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure	979	-	-	979	939	-	-	939
TOTAL EXPENDITURE	729,729	-	-	729,729	122,549	-	-	122,549

Section C Notes to the accounts

Note 5 Details of certain items of expenditure

5.1 Fees for examination of the accounts

	This year £	Last year £
Independent examiner's fees	-	-
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

Note 6 Grantmaking

This year:

6.1 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Large grants	699,503	-	-	699,503
Other grants (individually less than £3,400)	29,247	-	-	29,247
Total	**728,750**	**-**	**-**	**728,750**

6.2 Grants made to institutions

Names of institution	Purpose	Total amount of grants paid £
Newlife	Funding for community playschemes for children with special educational needs	675,000
Gympanzees	Sensory equipment	24,503
Total material grants to institutions in reporting period		**699,503**
Other unanalysed grants (individually less than £3,400)		29,247
TOTAL GRANTS PAID		**728,750**

Last year:

6.3 Analysis of grants paid (included in cost of charitable activities)

Analysis	Grants to institutions	Grants to individuals	Support costs £	Total £
Newlife - Funding for sensory toys for community playschemes for children with special educational needs	100,000			**100,000**
Grants (individually less than £3,000)	21,610	-	-	**21,610**
Total	**121,610**	**-**	**-**	**121,610**

Note 7 Investment assets

7.1 Fixed assets investments (by class of investment)

	Cash & cash equivalents £	Listed investments £	Investment properties £	Social investments £	Total April 2025 £	Total April 2024 £
Carrying (fair) value at beginning of period	-	776,171	-	-	776,171	728,074
Add: additions to investments during period		-	-	-	-	-
Less: disposals at carrying value	-	- 795,960	-	-	- 795,960	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	19,789	-	-	19,789	48,097
Carrying (fair) value at end of year	-	-	-	-	-	776,171

7.2 Current asset investments (by class of investment)

	Cash & cash equivalents £	Listed investments £	Investment properties £	Social investments £	Total April 2026 £	Total April 2025 £
Carrying (fair) value at beginning of period	675,000	-	-	-	675,000	-
Add: additions to investments during period	-	-	-	-	-	675,000
Less: disposals at carrying value	- 675,000	-	-	-	- 675,000	-
Less: impairments	-	-	-	-	-	-
Add: Reversal of impairments	-	-	-	-	-	-
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-
Carrying (fair) value at end of year	-	-	-	-	-	675,000

Section C Notes to the accounts (cont)

Note 8 **Cash at bank and in hand**

	This year £	Last year £
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	1,511	28,712
Other	-	-
Total	1,511	28,712

Note 9 Transactions with trustees and related parties

9.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with the charity (prior year - none)

9.2 Trustees' expenses

Type of expenses reimbursed	This year	Last year
	£	£
Travel	-	173
Subsistence	-	-
Accommodation	-	-
Other (video conferencing):	31	13
	-	-
TOTAL	31	186

Number of trustees reimbursed for expenses or who had expenses paid by the charity	1	1

9.3 Transaction(s) with related parties

There have been no related party transactions in the reporting period (prior year - nil)